



Course syllabus

School of Business and Economics
Department of Management

1FE422 Företagsekonomi I - Affärsredovisning och budgetering, 7,5
högskolepoäng

Business Administration I - Financial Accounting and Budgeting,
7.5 credits

Main field of study

Business Administration

Subject

Business Administration

Level

First cycle

Progression

G1N

Date of Ratification

Approved 2021-01-27.

Revised 2025-12-16. The prerequisite requirement has been supplemented with subjects according to GY25.

The course syllabus is valid from autumn semester 2026.

Prerequisites

General entry requirements

You also need:

Mathematics 2a or 2b or 2c, Social sciences 1b or 1a1 +1a2 and English 6

Or:

Mathematics level 2a or level 2b or level 2c, Social sciences level 1b or level 1a1+1a2
and English level 2

Objectives

After completing this course the student should be able to:

- explain and correctly use basic accounting concepts and relationships
- explain the fundamentals of management accounting
- describe basic principles and methods in budgeting
- prepare budgets in given situations
- enter basic transactions into double bookkeeping system
- explain the basics of business ratio analysis
- prepare simple financial statements using accruals

Content

The course contains:

- basic concepts and links in business administration
- objectives and functions of management accounting
- performance planning
- foundations of budgeting and the budgeting process
- introduction to current record of accounting and year-end closing
- introduction to business ratio analysis

Type of Instruction

The teaching consists of lectures and seminars.

Examination

The course is assessed with the grades A, B, C, D, E or F.

The course is examined through an individual written examination 6.5 credits and a written computer lab with associated oral seminar 1 credit. The computer lab is done in groups.

The written exam consists of two parts; the first part consists of basic issues and the second part consists of more developed issues. The first part must be approved for the second part to be assessed. Both parts must be completed with a minimum passing grade during the same examination offering in order for the exam as a whole to be graded with the minimum passing grade. The grade will be based on the total sum result from part 1 and 2.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

Resit examination is offered in accordance with Linnaeus University's Local regulations for courses and examination at the first- and second-cycle levels.

In the event that a student with a disability is entitled to special study support, the examiner will decide on adapted or alternative examination arrangements.

Course Evaluation

A course evaluation should be conducted during the course or in connection with its conclusion. The results and analysis of the completed course evaluation should be promptly communicated to students who have completed the course. Students participating in the next course instance should be informed of the results of the

previous course evaluation and any improvements that have been made, no later than at the start of the course.

Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course:

1EB015:3, 1EB025:3, 1FE196, 1FE412, 1FE500:1, 1FE501:1, 1FE526:1, 1FE855:1, 1FE909, 1FE938 och 1FE944 with 7.5 credits each.

Required Reading and Additional Study Material

Required reading

Almqvist, R. M., Graaf, J., Parment, A., Jannesson, E., Skoog, M., & Thomasson, A. *Boken om ekonomistyrning*. Latest edition. Studentlitteratur. About 540 pages.

Almqvist, R. M., Eriksson, K., Graaf, J., & Parment, A. *Boken om ekonomistyrning Övningsbok med lösningar*. Latest edition. Studentlitteratur. About 450 pages.

Arvidsson P., Carrington T. & Johed G., *Den nya affärsredovisningen*. Liber. Latest edition. About 380 pages.

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen: övningar*. Liber. Latest edition. About 200 pages.

Compendium. About 50 pages.

Reference literature

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen, lösningar*. Liber. Latest edition. About 200 pages.